




# State of Wisconsin


LEGISLATIVE REFERENCE BUREAU


## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**


Date Transfer Requested: 01/22/2014 (Per: CMH)

### **Compile Draft – Appendix A**

A  The 2013 drafting file for  
LRB-4017

C  The 2013 drafting file for  
LRB-4026

B  The 2013 drafting file for  
LRB-4025

D  The 2013 drafting file for  
LRB-4035

This file has been copied/added to the drafting file for

## **2013 LRB-4039**

**2013 DRAFTING REQUEST**

**Bill**

Received: **1/16/2014** Received By: **mshovers**  
Wanted: **As time permits** Same as LRB:  
For: **Governor 6-1040** By/Representing: **Paul Ziegler**  
May Contact: Drafter: **mshovers**  
Subject: **Tax, Individual - income** Addl. Drafters:  
Extra Copies:

Submit via email: **YES**  
Requester's email: **paul2.ziegler@wisconsin.gov**  
Carbon copy (CC) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Reduce individual income tax rates

**Instructions:**

See attached. Lower the bottom individual income tax rate

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 1/16/2014			_____			
/1	mshovers 1/17/2014	scalvin 1/16/2014	jfrantze 1/17/2014	_____	mbarman 1/17/2014		State
/2		scalvin 1/17/2014	jfrantze 1/17/2014	_____	srose 1/17/2014		State

FE Sent For:

<END>

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/?	mshovers 1/16/2014						
/1		scalvin 1/16/2014	jfrantze 1/17/2014		mbarman 1/17/2014		State

FE Sent For:

12 SAC  
01/17/2014

12 SAC  
01/17/2014  
<END>

*[Signature]*  
1/17

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**Bill**

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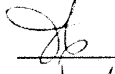
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1/? mshovers

11 SAC  
01/16/2014

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01/16/2014

  
1/16

11 MES 1/16/14

FE Sent For:

<END>

## **Shovers, Marc**

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**From:** Hanaman, Cathlene  
**Sent:** Thursday, January 16, 2014 8:36 AM  
**To:** Shovers, Marc  
**Subject:** FW: Drafting request for State of State

More—enter for gov, try to get it out by tomorrow, budget nonstats.

**From:** Ziegler, Paul - DOA [<mailto:Paul2.Ziegler@wisconsin.gov>]  
**Sent:** Wednesday, January 15, 2014 7:18 PM  
**To:** Hanaman, Cathlene  
**Subject:** Drafting request for State of State

Cathlene – Please have the following item drafted for possible inclusion in a “State of the State” bill:

Individual income tax rate reduction – reduce bottom rate:

For taxable years beginning after December 31, 2013 (i.e. tax years beginning January 1, 2014 or later), lower the bottom rate from 4.40% to 3.80%.

(no changes are made to any tax brackets or any other rates)

Please call me with any questions at 266-1040 or email [Paul2.ziegler@wisconsin.gov](mailto:Paul2.ziegler@wisconsin.gov)

Thank you!  
Paul

Paul Ziegler  
Executive Policy & Budget Manager  
Tax, Local Government and Economic Development Team  
State Budget Office  
Wisconsin Department of Administration  
[paul2.ziegler@wisconsin.gov](mailto:paul2.ziegler@wisconsin.gov)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4017P/  
MES.....

SAC

LMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

WANTED:  
Fri. am.

glen

JP

1 **AN ACT ...; relating to: reducing the lowest individual income tax rate.**

***Analysis by the Legislative Reference Bureau***

Under current law, there are four income tax brackets for single individuals, certain fiduciaries, heads of households, and married persons. The brackets are indexed for inflation. The rate of taxation under current law for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is 4.40 percent of taxable income; the rate for the second bracket is 5.84 percent; the rate for the third bracket is 6.27 percent; and the rate for the highest bracket is 7.65 percent. Before applying bracket indexing, the four brackets for individuals, certain fiduciaries, and heads of households, to which the above rates apply, are as follows: taxable income from \$0 to \$7,500; taxable income exceeding \$7,500 but not exceeding \$15,000; taxable income exceeding \$15,000 but not exceeding \$225,000; and taxable income exceeding \$225,000.

This rate and bracket structure first applies to taxable year 2013, and was enacted in 2013 Wisconsin Act 20, the state budget bill.

For taxable years beginning after December 31, 2013, this bill lowers the rate of taxation for the lowest tax bracket. Under the bill, the rate of taxation for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is 3.80 percent of taxable income.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

x

1       **SECTION 1.** 71.06 (1q) (a) of the statutes, as created by 2013 Wisconsin Act 20,  
2       is amended to read:

3       71.06 (1q) (a) On all taxable income from \$0 to \$7,500, 4.40 percent, except that  
4       for taxable years beginning after December 31, 2013, 3.80 percent.

History: 1987 a. 312; 1989 a. 31; 1993 a. 16; 1997 a. 27, 41, 237; 1999 a. 9; 2001 a. 16; 2009 a. 28; 2013 a. 20.

5       **SECTION 2.** 71.06 (2) (i) 1. of the statutes, as created by 2013 Wisconsin Act 20,  
6       is amended to read:

7       71.06 (2) (i) 1. On all taxable income from \$0 to \$10,000, 4.40 percent, except  
8       that for taxable years beginning after December 31, 2013, 3.80 percent.

History: 1987 a. 312; 1989 a. 31; 1993 a. 16; 1997 a. 27, 41, 237; 1999 a. 9; 2001 a. 16; 2009 a. 28; 2013 a. 20.

9       **SECTION 3.** 71.06 (2) (j) 1. of the statutes, as created by 2013 Wisconsin Act 20,  
10       is amended to read:

11       71.06 (2) (j) 1. On all taxable income from \$0 to \$5,000, 4.40 percent, except that  
12       for taxable years beginning after December 31, 2013, 3.80 percent.

History: 1987 a. 312; 1989 a. 31; 1993 a. 16; 1997 a. 27, 41, 237; 1999 a. 9; 2001 a. 16; 2009 a. 28; 2013 a. 20.

13       (END)

## Shovers, Marc

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**From:** Hanaman, Cathlene  
**Sent:** Friday, January 17, 2014 10:56 AM  
**To:** Shovers, Marc  
**Subject:** FW: Modification to Drafting request for State of State

Can you do this today?

---

**From:** Ziegler, Paul - DOA [<mailto:Paul2.Ziegler@wisconsin.gov>]  
**Sent:** Friday, January 17, 2014 10:53 AM  
**To:** Hanaman, Cathlene  
**Subject:** Modification to Drafting request for State of State

Cathlene – please modify this draft so that the new bottom rate is 4.00% (rather than 3.80% as under the initial request).

Thank you!

---

**From:** Ziegler, Paul - DOA  
**Sent:** Wednesday, January 15, 2014 7:18 PM  
**To:** Hanaman, Cathlene - LEGIS  
**Subject:** Drafting request for State of State

Cathlene – Please have the following item drafted for possible inclusion in a “State of the State” bill:

Individual income tax rate reduction – reduce bottom rate:

For taxable years beginning after December 31, 2013 (i.e. tax years beginning January 1, 2014 or later), lower the bottom rate from 4.40% to 3.80%.

(no changes are made to any tax brackets or any other rates)

Please call me with any questions at 266-1040 or email [Paul2.ziegler@wisconsin.gov](mailto:Paul2.ziegler@wisconsin.gov)

Thank you!  
Paul

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Executive Policy & Budget Manager  
Tax, Local Government and Economic Development Team  
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Wisconsin Department of Administration  
[paul2.ziegler@wisconsin.gov](mailto:paul2.ziegler@wisconsin.gov)





State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4017/1

MES:sac:ff

*pmf*

2013 BILL

*today*

*repm*

- 1 AN ACT to amend 71.06 (1q) (a), 71.06 (2) (i) 1. and 71.06 (2) (j) 1. of the statutes;  
2 relating to: reducing the lowest individual income tax rate.

*Analysis by the Legislative Reference Bureau*

Under current law, there are four income tax brackets for single individuals, certain fiduciaries, heads of households, and married persons. The brackets are indexed for inflation. The rate of taxation under current law for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is 4.40 percent of taxable income; the rate for the second bracket is 5.84 percent; the rate for the third bracket is 6.27 percent; and the rate for the highest bracket is 7.65 percent. Before applying bracket indexing, the four brackets for individuals, certain fiduciaries, and heads of households, to which the above rates apply, are as follows: taxable income from \$0 to \$7,500; taxable income exceeding \$7,500 but not exceeding \$15,000; taxable income exceeding \$15,000 but not exceeding \$225,000; and taxable income exceeding \$225,000.

This rate and bracket structure first applies to taxable year 2013, and was enacted in 2013 Wisconsin Act 20, the state budget bill.

For taxable years beginning after December 31, 2013, this bill lowers the rate of taxation for the lowest tax bracket. Under the bill, the rate of taxation for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is ~~4.40~~ percent of taxable income.

*4.0*

**BILL**

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 71.06 (1q) (a) of the statutes, as created by 2013 Wisconsin Act 20,  
2 is amended to read:

3           71.06 (1q) (a) On all taxable income from \$0 to \$7,500, 4.40 percent, except that  
4 for taxable years beginning after December 31, 2013, ~~3.80~~ percent.           4.0

5           **SECTION 2.** 71.06 (2) (i) 1. of the statutes, as created by 2013 Wisconsin Act 20,  
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7           71.06 (2) (i) 1. On all taxable income from \$0 to \$10,000, 4.40 percent, except  
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10 is amended to read:

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13

(END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4017/2  
MES:sac:jf

## 2013 BILL

- 1 **AN ACT to amend** 71.06 (1q) (a), 71.06 (2) (i) 1. and 71.06 (2) (j) 1. of the statutes;  
2 **relating to:** reducing the lowest individual income tax rate.
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### *Analysis by the Legislative Reference Bureau*

Under current law, there are four income tax brackets for single individuals, certain fiduciaries, heads of households, and married persons. The brackets are indexed for inflation. The rate of taxation under current law for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is 4.40 percent of taxable income; the rate for the second bracket is 5.84 percent; the rate for the third bracket is 6.27 percent; and the rate for the highest bracket is 7.65 percent. Before applying bracket indexing, the four brackets for individuals, certain fiduciaries, and heads of households, to which the above rates apply, are as follows: taxable income from \$0 to \$7,500; taxable income exceeding \$7,500 but not exceeding \$15,000; taxable income exceeding \$15,000 but not exceeding \$225,000; and taxable income exceeding \$225,000.

This rate and bracket structure first applies to taxable year 2013, and was enacted in 2013 Wisconsin Act 20, the state budget bill.

For taxable years beginning after December 31, 2013, this bill lowers the rate of taxation for the lowest tax bracket. Under the bill, the rate of taxation for the lowest bracket for single individuals, certain fiduciaries, heads of households, and married persons is 4.0 percent of taxable income.

13 (END)